

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TENNESSEE
NORTHEASTERN DIVISION AT GREENEVILLE**

In re :
:
JACK ROBERT THACKER, JR. : Case No. 2:25-bk-50237-RRM
a/k/a JACK R. THACKER, : Chapter 11 – Subchapter V
a/k/a J. R. THACKER :
:
Debtor :

OBJECTION TO IRS PROOF OF CLAIM NO. 11

NOTICE OF HEARING

Notice is hereby given that:

A hearing will be held on the **Objection to IRS Proof of Claim No. 11** on **August 26, 2025, at 2:30p.m.**, in the United States Bankruptcy Court, James H. Quillen U.S. Courthouse, 220 W. Depot Street, Greeneville, Tennessee 37743.

Your claim may be reduced, modified, or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.

If you do not want the Court to grant the relief requested, you or your attorney must attend this hearing. If you do not attend the hearing, the Court may decide that you do not oppose the relief sought in the Objection to IRS Proof of Claim No. 11 and may enter an order granting that relief.

Pursuant to Federal Rule of Bankruptcy Procedure 3007, Jack Robert Thacker, Jr. (“Debtor”) objects to Proof of Claim No. 11 filed by Department of Treasury – Internal Revenue Service. In support of his Objection, Debtor represents:

- (1) On March 6, 2025, Debtor filed his Voluntary Petition under Chapter 11 Subchapter V.
- (2) On his Schedule A/B, Debtor scheduled a \$38,473.00 carry-forward estimated tax overpayment for 2023.

(3) Attached is a copy of Proof of Claim No. 11 filed in the amount of \$158,263.48. The basis for the claim is income tax for the tax period ending 12/31/2024, but the claim is an estimated amount. In previous years, working as a financial adviser, Debtor did have significant income. But in 2024 Debtor did not work as a financial adviser, and he did not have significant income.

(4) Debtor obtained an extension to file his 2024 Form 1040. Also, the time for Tennessee residents to file their federal income tax returns has been extended. Debtor's 2024 Form 1040 should be filed on or before August 15, 2025.

(5) The Debtor's income tax owing for 2024, if any, will be covered by the \$38,473.00 carry forward from 2023.

WHEREFORE, Debtor requests the Court to sustain his Objection and disallow Claim No. 11.

/s/ Maurice K. Guinn
Maurice K. Guinn
(BPR # 000366)
Gentry, Tipton & McLemore, P.C.
P.O. Box 1990
Knoxville, Tennessee 37901
(865) 525-5300
Attorneys for Jack Robert Thacker, Jr.

CERTIFICATE OF SERVICE

The undersigned certifies that on July 25, 2025, the foregoing "**Objection to IRS Proof of Claim No. 11**" and proposed "**Order Granting Objection to IRS Proof of Claim No. 11**" were filed electronically. Notice of this filing will be sent by operation of the Court's electronic filing system to Tiffany Dilorio, Andrew Wesley Hogan, Eric W. Reecher, M. Aaron Spencer, Anthony R. Steele, Walter N. Winchester, and the United States Trustee.

Additionally, copies of the **Objection to IRS Proof of Claim No. 11**" and proposed "**Order Granting Objection to IRS Proof of Claim No. 11**" were served on July 25, 2025, by first-class mail with sufficient postage prepaid in envelopes addressed as follows:

Internal Revenue Service
801 Broadway, Room 285, M/S 146
Nashville, TN 37203
Attn: Valerie R. Ogilvie

United States Attorney
Howard H., Baker, Jr. U.S. Courthouse
800 Market Street, Suite 211
Knoxville, TN 37902

Internal Revenue Service
Centralized Insolvency Operation
P. O. Box 7346
Philadelphia, PA 19101-7346

/s/ Maurice K. Guinn
Maurice K. Guinn

Thacker/Objection to IRS Proof of Claim No. 11-7/23/25

Fill in this information to identify the case:	
Debtor 1	JACK ROBERT THACKER JR.
Debtor 2 (Spouse, if filing)	
United States Bankruptcy Court for the: EASTERN District of TN (GREENEVILLE)	
Case number	2:25-BK-50237-RRM (State)

Official Form 410

Proof of Claim

04/25

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Department of Treasury - Internal Revenue Service _____ Creditor Number : 13906878 Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? Internal Revenue Service Name _____ P.O. Box 7346 Number _____ Street _____ Philadelphia PA 19101-7346 City _____ State _____ ZIP Code _____ Contact phone 1-800-973-0424 Contact email _____ Where should payments to the creditor be sent? (if different) Internal Revenue Service Name _____ 801 BROADWAY, ROOM 285, M/S 146 Number _____ Street _____ NASHVILLE TN 37203 City _____ State _____ ZIP Code _____ Contact phone 615-250-5053 Contact email valerie.r.ogilvie@irs.gov
Uniform claim identifier (if you use one): -----	
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ / _____ / _____ MM DD YYYY
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? No Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment _____

7. How much is the claim? \$ 158,263.48 Does this amount include interest or other charges? No Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.

Taxes _____

9. Is all or part of the claim secured? No Yes. The claim is secured by a lien on property.

Nature of property:

- Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
 Motor vehicle
 Other. Describe: _____

Basis for perfection:

Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____

Amount of the claim that is secured: \$ _____

Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %

- Fixed
 Variable

10. Is this claim based on a lease? No
 Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? No
 Yes. Identify the property: See attachment _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Check one:								
<small>A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.</small>									
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 60%;">Amount entitled to priority</th> </tr> </thead> <tbody> <tr> <td style="width: 60%;"><input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____</td> </tr> <tr> <td><input type="checkbox"/> Up to \$3,800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____</td> </tr> <tr> <td><input type="checkbox"/> Wages, salaries, or commissions (up to \$17,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____</td> </tr> <tr> <td><input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ 158,263.48</td> </tr> <tr> <td><input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____</td> </tr> <tr> <td><input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies. \$ _____</td> </tr> </tbody> </table>			Amount entitled to priority	<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____	<input type="checkbox"/> Up to \$3,800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____	<input type="checkbox"/> Wages, salaries, or commissions (up to \$17,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____	<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ 158,263.48	<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____	<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies. \$ _____
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<small>* Amounts are subject to adjustment on 04/01/28 and every 3 years after that for cases begun on or after the date of adjustment.</small>									

Part 3: Sign Below

**The person completing this proof of claim must sign and date it.
FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(3) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 06/27/2025
MM / DD / YYYY

/s/ VALERIE R OGILVIE

Signature

Print the name of the person who is completing and signing this claim:

Name	VALERIE R	OGILVIE
	First name	Middle name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	801 BROADWAY, ROOM 285, M/S 146	
	Number	Street
	NASHVILLE	
	TN	37203
	City	State ZIP Code
Contact phone	615-250-5053	Email valerie.r.ogilvie@irs.gov

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

In the Matter of: JACK ROBERT THACKER JR.
2261 BULLOCK HOLLOW RD
BRISTOL, TN 37620



Form 410
Attachment

Case Number
2:25-BK-50237-RRM

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/06/2025

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims		under section 507(a)(8) of the Bankruptcy Code			
<i>Taxpayer ID</i>					
<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-3373	INCOME	12/31/2024	1 1-ESTIMATED-SEE NOTE	\$158,263.48	\$0.00
				\$158,263.48	\$0.00

Total Amount of Unsecured Priority Claims: \$158,263.48

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.